

Years ending September 30th, 1860.

Itinerant Liquor Dealers, at \$40 in each county.

Itinerant Musicians and Performers, at \$10 in each county.

Buying and Selling Slaves, at $\frac{1}{2}$ of 1 per cent. on amount.

Non-Resident Owners of Studs and Jacks, at \$10, or more.

Marriage Licenses, at \$1.

Mortgages and Deeds in Trust, at \$1.

Deeds for Conveyance of Real Estate, at 50 cents.

Playing Cards, at 35 cents per pack.

The land tax will be collected for the first time in 1861 on the increased valuation under the assessment of 1859, the Attorney General having given it as his opinion that it could not be collected sooner under the revenue act of last Legislature.

Several of the counties are in arrears for county patients in the Insane Asylum, though they have been duly notified of the fact. These will be exhibited to the Committee of Finance. You will receive from the Head of that Institution a report giving its operations in detail.

The Sheriff of Martin and the Sheriff of Greene, failed to account for the tax due from their respective counties this Fall, and judgment has been taken against each one of them and his sureties, together with the penalty of \$1,000 in each case. I think if the Legislature were to depart occasionally from what seems to have been heretofore the universal rule of remitting the penalty which the law imposes upon defaulting Sheriffs, it might have a good effect. In point of fact, the law is a dead letter, so far as the penalty is concerned.

It should be gratifying to the State-pride of every North Carolinian, that our State bonds continue to hold a relatively high rank in the markets of the country, and I hope I shall be pardoned for closing this report, with the expression of the hope that the action of this Legislature in relation to the finances and credit of the State, will be such as to